

**Finance Committee Meeting Minutes**  
**Zoom Meeting – Friday, February 9, 2024 – 9:00 am**

**Present:** Judy McLean, Jackie Gardner-Nix, Donna Moulton, Stephen Beauchamp, Tim Miller, Angela Grogan, Trish Baird, Jordyn Boivin (Analyst, CMH), Adam Kolisnyk (CFO-CMH) Tina Stephens

Regrets:

<b>Topic</b>	<b>Discussion</b>	<b>Decision/Action</b>
<b>1. Quorum &amp; Approval of Agenda</b>	The meeting was called to order by Judy McLean and a quorum was present.	Motion by: Stephen Beauchamp to approve the agenda. Seconded: Donna Moulton Carried.
<b>2. Approval of Minutes</b>	2.1 Approval of previous minutes – Jan. 12, 2024	Motion by: Stephen Beauchamp to approve the previous minutes. Seconded: Donna Moulton Carried.
<b>3. Auditor Engagement</b>	3.1 Audit Planning Report 2023/2024 KPMH submitted an Audit Planning Report for the fiscal year ending March 31, 2024. KPMG will come back to the Committee in early June with the Audit Findings Report once the final audit is complete.	For Information Purposes
<b>4. Financial Statements</b>	4.1 CCN Q3 Results CCN Q3 results were presented. CCN is operating in a balanced position, outperforming the prior year. Program stat numbers are bouncing back since COVID. Client surveys are being developed to garner feedback on programs.  4.2 Internal Controls Jordyn Boivin circulated the Q3 internal controls which have been signed by Adam Kolisnyk and Trish.	Motion by: Tim Miller to accept the Q3 results as presented. Seconded: Jackie Gardner-Nix Carried.  For Information Purposes
<b>5. Work Plan Items</b>	5.1 Budget Approval (Assumptions for 24/25) Trish circulated a 2024/2025 CCN Budget Key Assumptions and Risks document. No budget submission to Ontario Health is necessary this year. CCN will develop its own budget to present to the Finance Committee and for Board approval soon. Adam and Jordyn will discuss out of meeting a timeline for the preparation and presentation of the budget and let Trish know. Adam is	For Information Purposes

	<p>confident it can be created before the end of the fiscal year.</p> <p>5.2 Review &amp; Submission of Foundation Funding Request  Conversation will have to take place on how CCN wishes to put together a funding request from the Foundation. One possibility would be a yearly request be put forth with the funds being disbursed on a quarterly basis. This will be brought forth to the Committee for further discussion at a later meeting.</p>	For Discussion
<b>6. Policy Review</b>	<p>The Committee will review the below policies at the next meeting along with the budget.</p> <ol style="list-style-type: none"> <li>1. F-10 – Annual Audit</li> <li>2. F-20 – Banking</li> <li>3. F-30 – Budget Preparation</li> <li>4. F-90 – Fees held in Trust</li> <li>5. F-160 – Capital Purchasing</li> </ol>	
<b>7. Termination</b>		Jackie made the motion to terminate.

**Next Meeting: TBD – 9:00 am - Zoom**



**Community Care**  
NORTHUMBERLAND

## **Finance Committee Meeting**

**Friday, February 9, 2024 – 9:00 am**

### **MEETING AGENDA**

<https://us02web.zoom.us/j/85265021179>

Meeting ID: 852 6502 1179

Passcode: 151738

<b>Welcome</b>	<b>Speaker:</b>	<b>Document:</b>
1. Quorum & Approval of Agenda	Judy	Verbal
2. Approval of Previous Minutes – Jan. 12, 2024	Judy	Attached
3. Auditor Engagement 3.1 – Audit Planning Report 2023/2024	Katie Mahon (KPMG)	Attached
4. Financial Statements 4.1 – CCN Q3 Results 4.2 – Internal Controls Q3	Jordyn Jordyn	Attached Attached
5. Work Plan Items 5.1 – Budget Approval (Assumptions for 24-25) 5.2 – Review & Submission of Foundation Funding Request	Trish Trish	Attached Attached
6. Policy Review (If Time Allows) F- 10 – Annual Audit, F-20 Banking, F- 30 Budget Preparation F-90 Fees Held in Trust, F-160 – Capital Purchasing	Judy	Attached
7. Termination		

**Next Regular Meeting – TBD – 9:00 am**

## Finance Committee Meeting Minutes Zoom Meeting – Friday, January 12, 2024 – 9:00 am

**Present:** Judy McLean, Jackie Gardner-Nix, Donna Moulton, Stephen Beauchamp, Tim Miller, Trish Baird, Tina Stephens

**Regrets:** Angela Grogan, Jordyn Boivin (Analyst, CMH), Meaghan Spencer (Finance Manager, CMH) Adam Kolisnyk (CFO-CMH)

Topic	Discussion	Decision/Action
<b>1. Quorum &amp; Approval of Agenda</b>	The meeting was called to order by Judy McLean and a quorum was present.	Motion by: Tim Miller to approve the agenda. Seconded: Stephen Beauchamp Carried.
<b>2. Approval of Minutes</b>	2.1 Approval of previous minutes – Nov. 10, 2023	Motion by: Donna Moulton to approve the previous minutes. Seconded: Judy McLean Carried.
<b>3. Work Plan Items</b>	<p>3.1 Review of Fee Schedule Trish presented the Committee with the 2024/2025 Fee schedule for Client Services. There is no recommendation to increase fees for the upcoming fiscal year, as many fees were increased last year, and the Committee felt comfortable going with the status quo.</p> <p>3.1 Review of Policy F-80 The Committee felt that policy is fine as is and no changes recommended. Review yearly.</p> <p>3.2 Review Inventory of Investments Trish presented the Committee with an inventory of the current CCN investments. As investments mature, they are cashed in and deposited into the RBC operating account. After much discussion it was decided that as investments mature, they will be put into a redeemable investment so they can be cashed in if funds are needed. Trish will reach out to RBC contact to convey the instructions.</p> <p>3.2 Review of Policy F-120 There are no changes needed for this policy.</p> <p>3.3 Review of Work Plan</p>	<p>For Discussion</p> <p>Motion by: Stephen Beauchamp to change GIC's instructions to 'redeemable' once they mature to ensure availability for future requirements. Seconded by: Tim Miller Carried.</p>

	<p>The Committee did a mid-year review of the workplan and made the following suggestions:</p> <p>3.2 – Review &amp; Submission of Foundation Funding Request – it was suggested we move this item to the February meeting.</p> <p>4.3 – HIROC Risk Register Report &amp; Update This item will be deferred. Leave this item in January for review. Completion of this project has been a timing issue. Trish &amp; Tina will further discuss this project.</p>	
<b>4. Policy Review</b>	<p>The Committee review the below policies and made the following recommendations:</p> <p>F:32 Capitalization Threshold – No changes F-45 Corporate Credit Cards – No changes F-100 Financial Reporting – No changes</p>	For Discussion
<b>5. In Camera</b>	<p>The Committee moved in camera.</p> <p>Once outside of camera the Committee made the following motion:</p> <p>Motion made by Donna Moulton to recommend to the Board that CCN move forward with signing the three-year Administrative Agreement with Campbellford Memorial Hospital. Seconded by: Stephen Beauchamp. Carried.</p>	<p>Motion by: Stephen Beauchamp to move in camera. Seconded by: Donna Moulton Carried.</p> <p>Motion by: Donna Moulton to move out of camera. Seconded by: Jackie Gardner-Nix Carried.</p>
<b>6. Terminate</b>		Motion by Stephen to terminate.

**Next Meeting: Friday, February 9, 2024 – 9:00 am - Zoom**



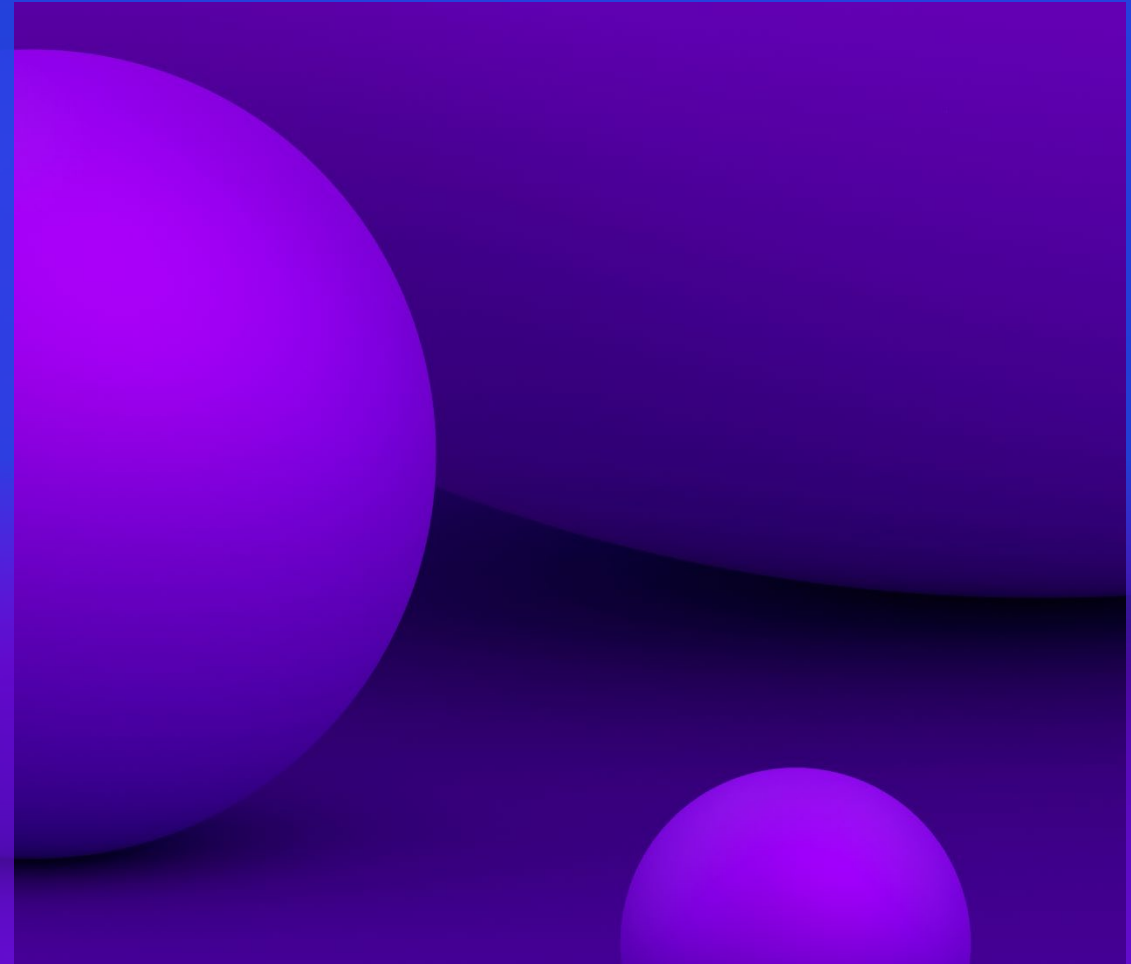
# Community Care Northumberland

**Audit Planning Report  
for the year ended March 31, 2024**

*KPMG LLP*

Prepared for presentation to the Finance & Audit Committee  
meeting on February 9th, 2024

[kpmg.ca/audit](https://kpmg.ca/audit)



# KPMG contacts

## Key contacts in connection with this engagement



**Katie Mahon, CPA, CA, LPA**  
Lead Audit Engagement Partner  
613-541-7340  
[kmahon@kpmg.ca](mailto:kmahon@kpmg.ca)



**Tatiana Lacerda**  
Audit Manager  
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Appendices

This Audit Planning Report is also available as a “hyper-linked” PDF document.

If you are reading in electronic form (e.g. In “Adobe Reader” or “Board Books”), clicking on the home symbol on the top right corner will bring you back to this slide.



Click on any item in the table of contents to navigate to that section.

The purpose of this report is to assist you, as a member of the Finance & Audit Committee (the “Committee”), in your review of the plan for our audit of the financial statements. This report is intended solely for the information and use of Management, the Committee, and the Board of Directors and should not be used for any other purpose or any other party. KPMG shall have no responsibility or liability for loss or damages or claims, if any, to or by any third party as this report to the Committee has not been prepared for, and is not intended for, and should not be used by, any third party or for any other purpose.





# Audit highlights



No matters to report



Matters to report – see link for details

## Scope

Our audit of the financial statements of the Community care Northumberland (the “Organization”) as of and for the year ending March 31, 2024 will be performed in accordance with Canadian generally accepted auditing standards.

## Audit strategy

**Materiality \$125,000**

Involvement of others

Updates to our prior year audit plan

## Newly effective accounting standards

There are no newly effecting accounting standards

There are upcoming changes to accounting standards

## Newly effective auditing standards

Newly effective changes to auditing standards

Upcoming changes to auditing standards

## Risk assessment

Risk of management override of controls

Presumed risk of fraudulent revenue recognition

Other significant risks

Other risks of material misstatement

- Cash and long-term debt
- Capital assets and deferred capital contributions
- Revenue and related deferred revenue, payables and receivables
- Expenses and related accruals
  - Financial reporting

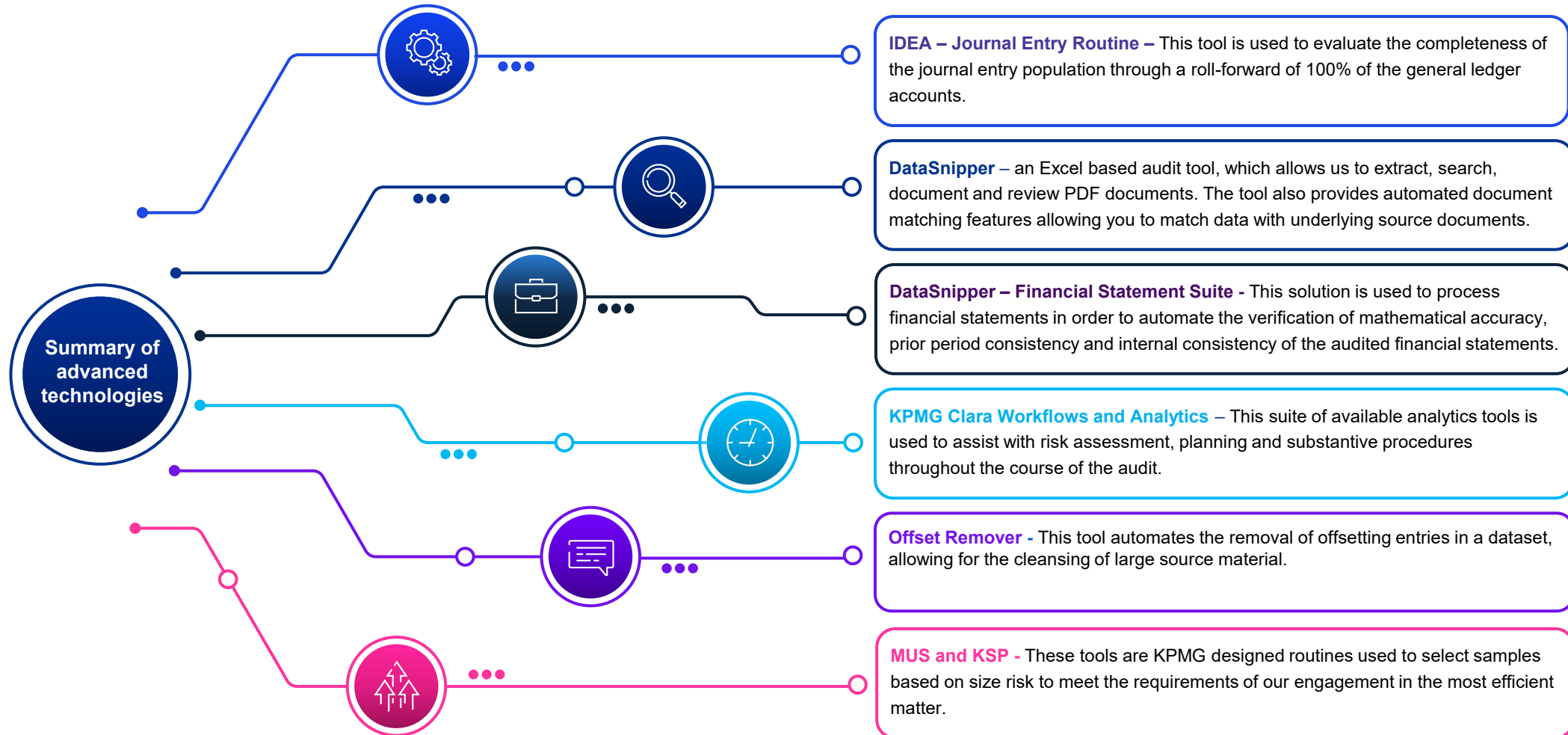


# Technology highlights

KPMG Clara

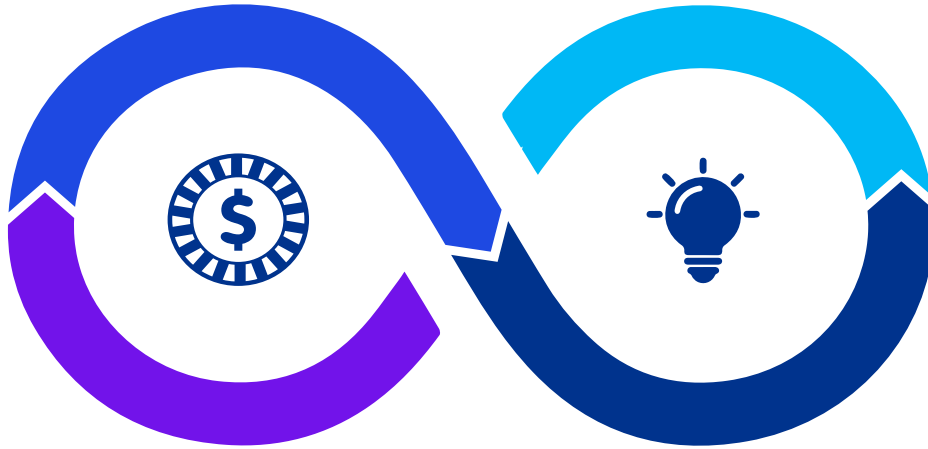


We have technologies in our toolkit to continue to enhance the quality and effectiveness of the audit.





# Materiality



We **initially determine materiality** at a level at which we consider that misstatements could reasonably be expected to influence the economic decisions of users. Determining materiality is a matter of **professional judgement**, considering both quantitative and qualitative factors, and is affected by our perception of the common financial information needs of users of the financial statements as a group. We do not consider the possible effect of misstatements on specific individual users, whose needs may vary widely.

We **reassess materiality** throughout the audit and revise materiality if we become aware of information that would have caused us to determine a different materiality level initially.

## Plan and perform the audit

We **initially determine materiality** to provide a basis for:

- Determining the nature, timing and extent of risk assessment procedures;
- Identifying and assessing the risks of material misstatement; and
- Determining the nature, timing, and extent of further audit procedures.

We design our procedures to detect misstatements at a level less than materiality in individual accounts and disclosures, to reduce to an appropriately low level the probability that the aggregate of uncorrected and undetected misstatements exceeds materiality for the financial statements as a whole.

## Evaluate the effect of misstatements

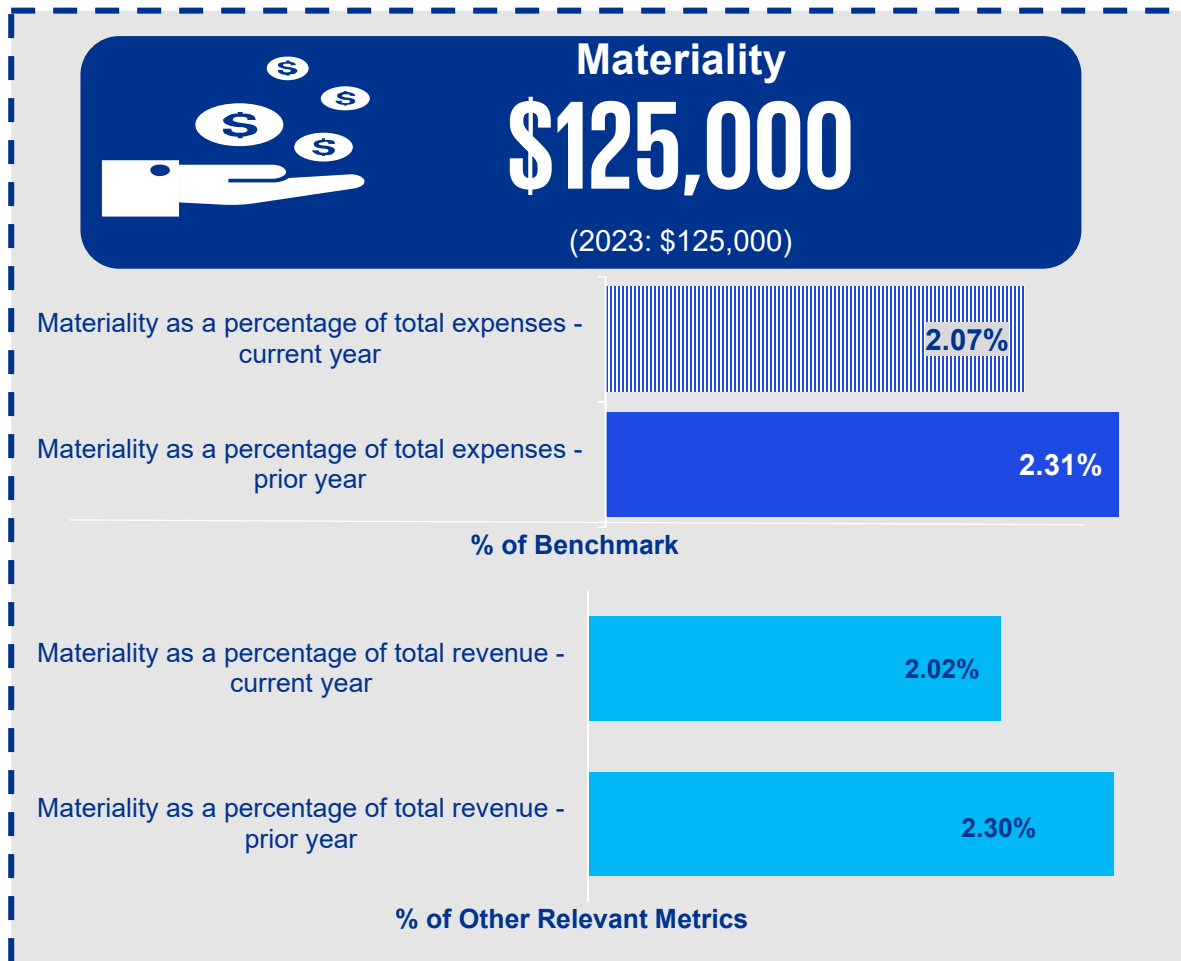
We also **use materiality** to evaluate the effect of:

- Identified misstatements on our audit; and
- Uncorrected misstatements, if any, on the financial statements and in forming our opinion.



# Initial materiality

Initial materiality has been set using the prior year audited financial statements. Performance materiality has been set at 75% of materiality or \$93,750. Professional standards require us to re-assess materiality at the completion of our audit based on period-end results or new information in order to confirm whether the amount determined for planning purposes remains appropriate. Our assessment of misstatements, if any, in amounts or disclosures at the completion of our audit will include the consideration of both qualitative and quantitative factors.



### We will report:

-  Corrected audit misstatements
-  Uncorrected audit misstatements
-  Errors and omissions in disclosure (corrected and uncorrected)





# Risk assessment summary

Our planning begins with an assessment of risks of material misstatement in your financial statements.

We draw upon our understanding of the Organization and its environment (e.g. the industry, the wider economic environment in which the business operates, etc.), our understanding of the Organization's components of its system of internal control, including our business process understanding.

	Risk of fraud	Risk of error	PY risk rating
● Management Override of Controls (Presumed)	✓		Significant
● Cash and long-term debt		✓	Base
● Capital assets and deferred capital contributions		✓	Base
● Revenue and related deferred revenue, payables and receivables		✓	Base
● Expenses and related accruals		✓	Base
● Financial reporting		✓	Base

● SIGNIFICANT RISK ● PRESUMED RISK OF MATERIAL MISSTATEMENT ● OTHER RISK OF MATERIAL MISSTATEMENT

## Advanced technologies

Our **KPMG Clara DataSnipper** is an automated vouching tool uses advanced Optical Character Recognition to automatically vouch unstructured data like invoices and contracts with a click of a button! This tool will be used throughout the audit allowing our teams to focus more attention on areas of higher risk.



[Click to learn more](#)



# Significant risks

RISK OF



FRAUD



Management Override of Controls (non-rebuttable significant risk of material misstatement)

## Why is it significant?

**Presumption  
of the risk of fraud  
resulting from  
management  
override of  
controls**

Management is in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Although the level of risk of management override of controls will vary from entity to entity, the risk nevertheless is present in all entities.

## Our planned response

As this presumed risk of material misstatement due to fraud is not rebuttable, our audit methodology incorporates the required procedures in professional standards to address this risk. These procedures include:

- testing of journal entries and other adjustments,
- performing a retrospective review of estimates
- evaluating the business rationale of significant unusual transactions.



# Significant risks (continued)



Presumed risk of fraud involving improper revenue recognition

RISK OF



FRAUD

## Why is it significant?

**Presumption  
of the risk of  
fraud involving  
improper  
revenue  
recognition**

As is common with charitable and not-for-profit organizations, we have not identified any risk of material misstatement resulting from fraudulent revenue recognition, and as a result have rebutted this fraud risk.

## Relevant inherent risk factors affecting our risk assessment

Generally, there are pressures or incentives on management to commit fraudulent financial reporting through inappropriate revenue recognition when performance is measured in terms of year-over-year revenue growth or profit.

The Organization not publicly traded, is not incentivized to meet analyst expectations of revenue, and does not sell goods or services with complex contracts as its main line of business. The Organization receives most of its revenue through grants which are generally viewed as non-judgmental and routine. Any risks related to adjustments made to the financial statement amounts at year end are addressed in the risk identified below and as part of our audit approach.

## Our audit approach

The fraud risk related to revenue recognition has been rebutted for the purposes of this audit.



# Other risks of material misstatement

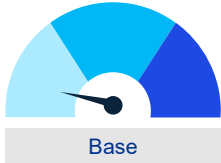
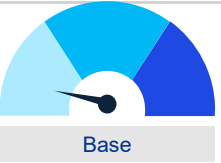
These areas of audit focus may be revised because of new transactions or events at the Organization, or changes in systems, people, or structure, and/or the results of our audit procedures. We will communicate significant changes to our areas of audit focus to the Committee in our Audit Findings Report. The audit procedures described under audit approach are based on preliminary planning and may be adjusted as fieldwork is performed.

Areas	Level of risk due to error	Our planned response
<b>Cash and long-term debt</b>	 <p>Base</p>	<ul style="list-style-type: none"> <li>– Direct confirmation with third parties of cash and debt balances.</li> <li>– Review of bank reconciliations and vouch significant reconciling items to supporting documentation.</li> <li>– Agree long-term debt repayments to supporting schedules and agreements.</li> </ul>
<b>Capital assets and deferred capital contributions</b>	 <p>Base</p>	<ul style="list-style-type: none"> <li>– Vouch significant additions and disposals to supporting documentation.</li> <li>– Review of repair and maintenance expenses for proper accounting treatment.</li> <li>– Review presentation of capital asset note disclosure.</li> <li>– Perform analytical audit procedures to ensure reasonableness of amortization.</li> <li>– Enquire as to the impairment of any capital assets.</li> </ul>
<b>Revenue</b> (including related deferred revenue, payables and receivables)	 <p>Base</p>	<ul style="list-style-type: none"> <li>– For amounts receivable at year-end, we will assess the collectability of the receivable balance.</li> <li>– Complete substantive audit procedures to address the relevant assertions, including confirmation of cash flows during the year and verification of any significant performance criteria, if any.</li> <li>– Vouch a sample of revenue to supporting documentation.</li> <li>– Obtain and vouch a sample of donations to supporting documentation.</li> <li>– Perform analytical procedures and investigate significant variances.</li> </ul>



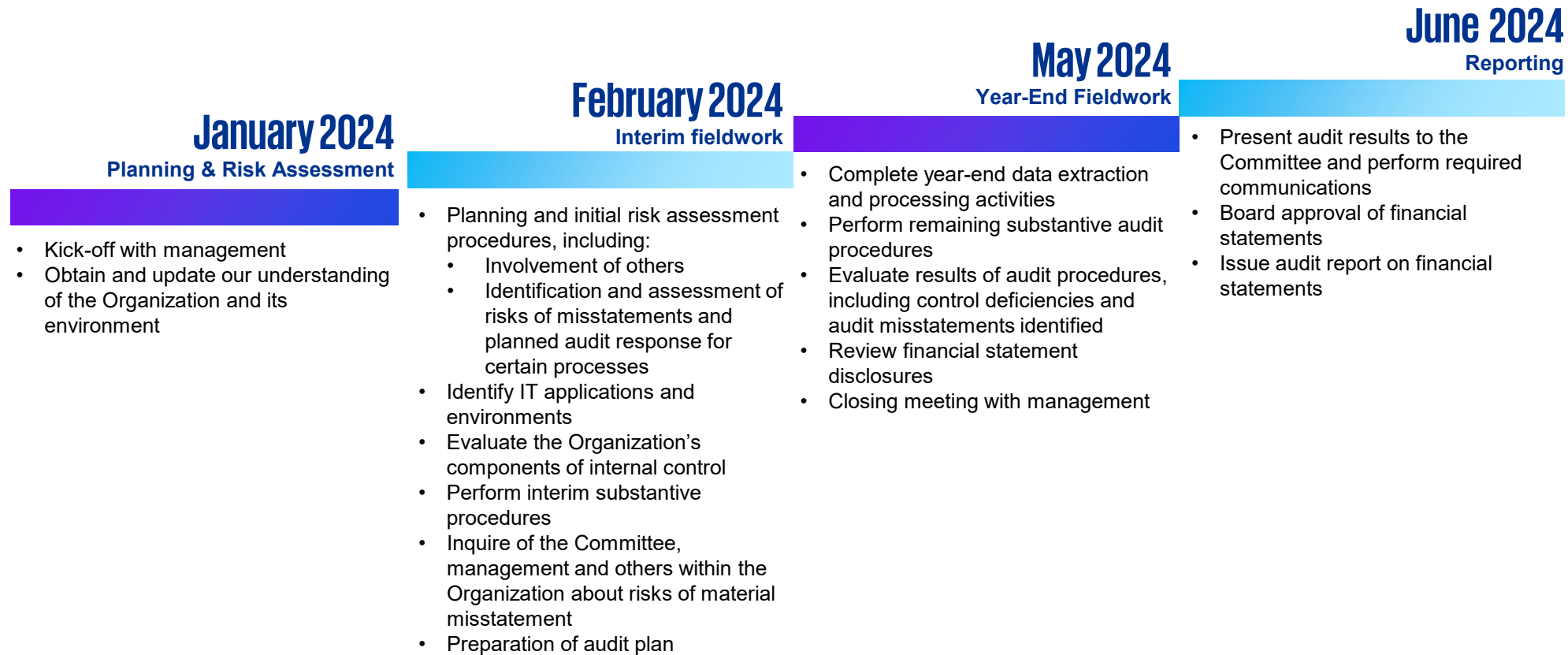


# Other risks of material misstatement (continued)

Areas	Level of risk due to error	Our planned response
<p><b>Expenses</b> (including related payables)</p>	 <p>Base</p>	<ul style="list-style-type: none"> <li>- We will complete substantive procedures over expenses (including payables) as well as accounts payable and accrued liabilities, including vouching a sample of transactions to supporting documentation.</li> <li>- Perform a search for unrecorded liabilities and recalculate significant accruals.</li> <li>- Perform substantive procedures over operating expenses (including payroll).</li> </ul>
<p><b>Financial reporting</b></p>	 <p>Base</p>	<ul style="list-style-type: none"> <li>- Review by the engagement partner to ensure the disclosure is consistent with current not-for-profit disclosure requirements and industry practice.</li> <li>- Consider any indicators related to Organization's ability to continue as a going concern and the related impact on financial reporting.</li> </ul>



# Key milestones and deliverables





# Independence - proposed fees for services



In determining the fees for our services, we have considered the nature, extent and timing of our planned audit procedures. Our fees below align with our RFP 2021-01, dated May 7, 2021:

Description of service	Current period (budget)	Prior period (actual)
Audit of the financial statements of the Organization	\$ 10,500	\$ 10,250
Audit of the annual reconciliation report ("ARR")	\$ 1,450	\$1,400
Preparation of the T3010 charity return	\$ 1,450	\$1,400



## Independence

At least once annually, we will confirm our independence with respect to our role as external auditors of the Organization. The services detailed above are not prohibited, and threats to our independence, if any, resulting from the provision of the services will be eliminated or reduced to an acceptable level.

# Appendices

**1**

Required communications

**4**

Upcoming accounting standards

**2**

Use of technology

**5**

New auditing standards

**3**

Audit quality

**6**

Insights





# Appendix 1: Other required communications



## CPAB communication protocol

The reports available through the following links were published by the Canadian Public Accountability Board to inform Audit Committees and other stakeholders about the results of quality inspections conducted over the past year:

- [CPAB Audit Quality Insights Report: 2021 Annual Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Interim Inspections Results](#)
- [CPAB Audit Quality Insights Report: 2022 Annual Inspections Results](#)



## Report

A draft report will be provided at the completion of the audit which will highlight the form and content of the report.



## Representations of management

We will obtain from management certain representations at the completion of the audit engagement.



## Matters pertaining to independence and confidentiality

We are independent of the Organization, and we have a robust and consistent system of quality control.

Confidentiality of our clients' information is an on-going professional and business requirement of both KPMG and our overall profession. In addition to our internal confirmation of independence of team members, we will request confirmation and acknowledgement of our policies regarding confidentiality of the Organization's information.



## Engagement terms

Unless you inform us otherwise, we understand that you acknowledge and agree to the terms of the engagement set out in the engagement letter and any subsequent amendments as previously provided by management.



## Control deficiencies

On a timely basis, identified significant deficiencies will be communicated to the Committee in writing. Other control deficiencies identified that do not rise to the level of a significant deficiency will be communicated to management.



# Appendix 2: Use of technology

## KPMG Clara



### Streamlined client experience

And deeper insights into your business, translating to a better audit experience.



### Secure

A secure client portal provides centralized, efficient coordination with your audit team.



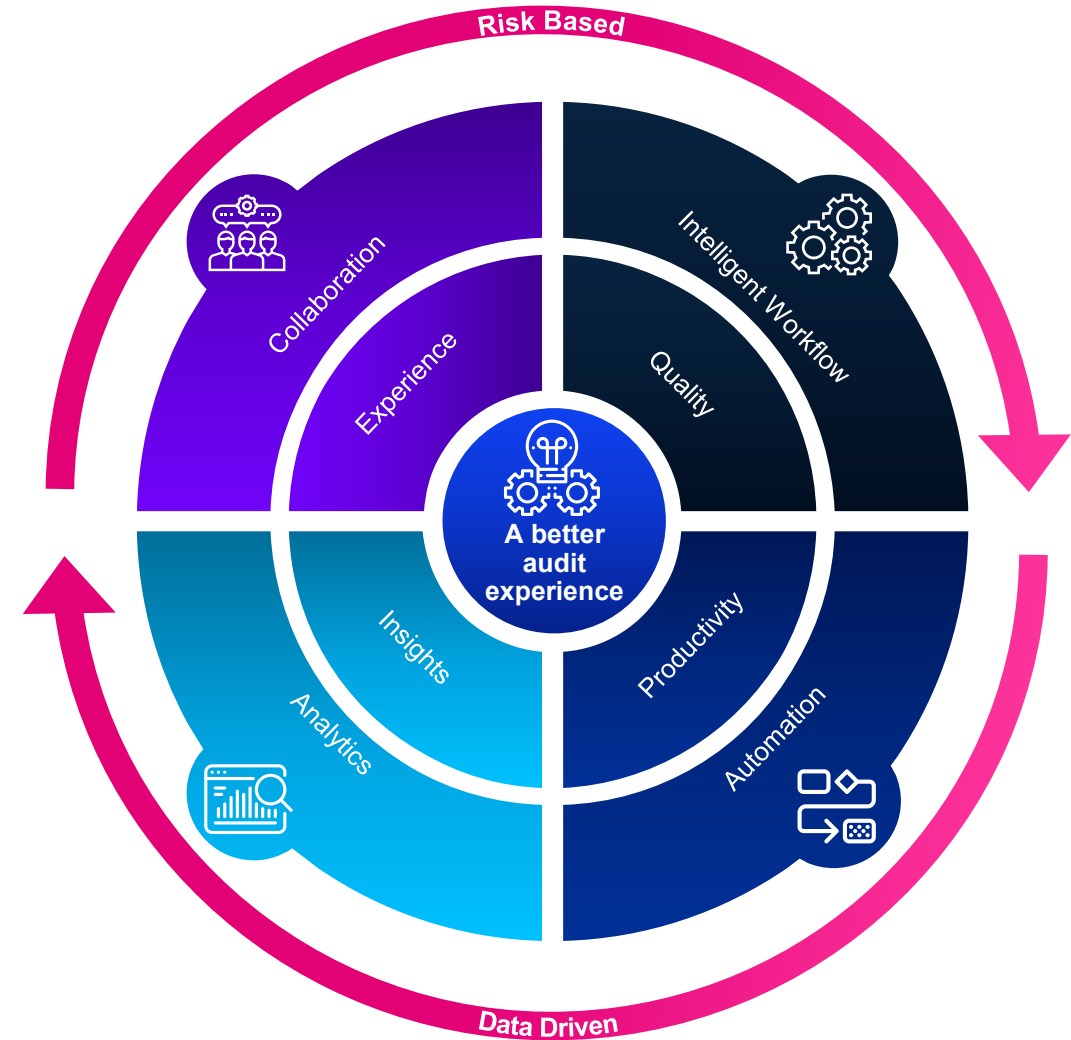
### Intelligent workflow

An intelligent workflow guides audit teams through the audit.



### Increased precision

Advanced data analytics and automation facilitate a risk-based audit approach, increasing precision and reducing your burden.





# Appendix 3: Audit quality

## How do we deliver audit quality?

**Quality** essentially means doing the right thing and remains our highest priority. Our **Global Quality Framework** outlines how we deliver quality and how every partner and staff member contributes to its delivery.

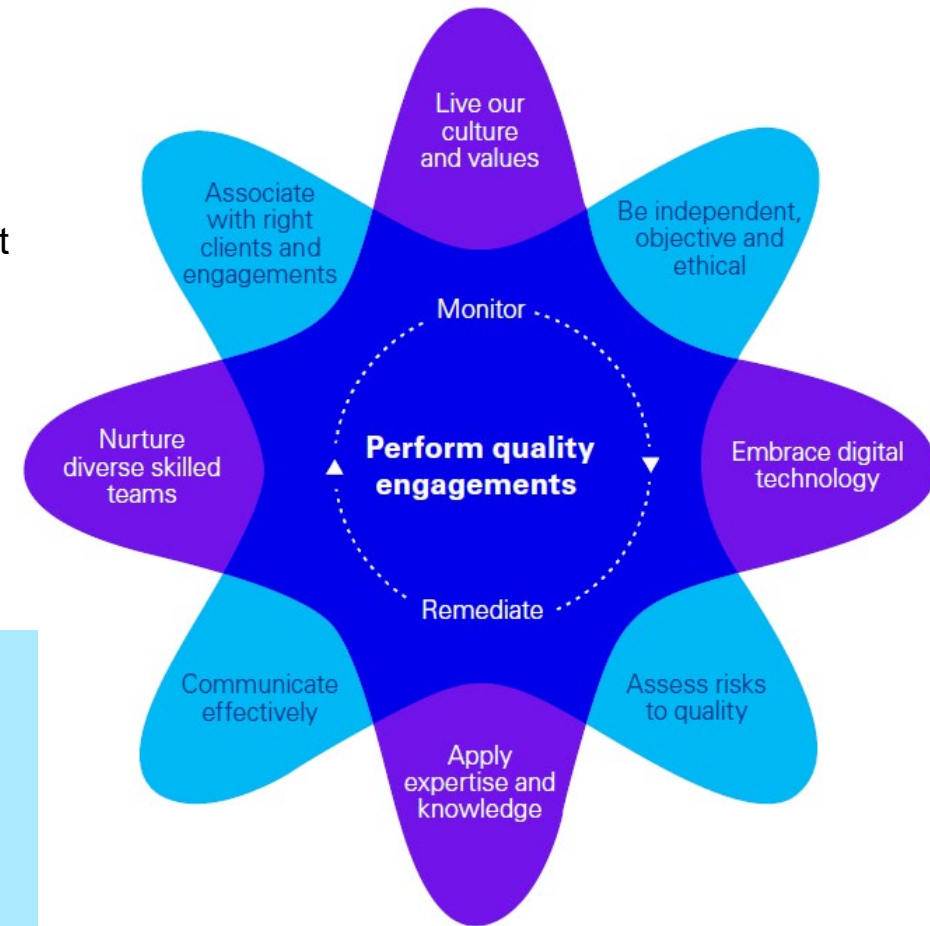
**Perform quality engagement** sits at the core along with our commitment to continually monitor and remediate to fulfil on our quality drivers.

Our **quality value drivers** are the cornerstones to our approach underpinned by the **supporting drivers** and give clear direction to encourage the right behaviours in delivering audit quality.

 [KPMG 2022 Audit Quality and Transparency Report](#)

### We define 'audit quality' as being the outcome when:

- audits are **executed consistently**, in line with the requirements and intent of **applicable professional standards** within a strong **system of quality management**; and
- all of our related activities are undertaken in an environment of the utmost level of **objectivity, independence, ethics and integrity**.





# Appendix 4: Upcoming changes to accounting standards

## Accounting changes



### Upcoming accounting standard



Section 4411, Contributions Received by Not-for-Profit Organizations and amendments to Section 4400, Financial Statement Presentation are currently in exposure draft and include proposals that:

- Replace the current guidance with a single approach for recognizing revenue from restricted contributions.
- Provide specific guidance on special types of contributions, including contributed materials and services, capital asset contributions, and endowments.
- Amends the current guidance on financial statement presentation.

As the Organization currently follows the deferral method of accounting for contributions, it is not expected that the proposed amendments, if adopted, will fundamentally change the Organization's financial reporting.

We will continue to monitor the outcomes of the exposure draft and will work with management to fully understand the impact of any changes that occur related to the Organization's financial reporting in this regard.





# Appendix 5: Newly effective and upcoming changes to auditing standards

## Effective for periods beginning on or after December 15, 2022

### ISA/CAS 220

.....  
(Revised) Quality management for an audit of financial statements

### ISQM1/CSQM1

.....  
Quality management for firms that perform audits or reviews of financial statements or other assurance or related services engagements

### ISQM2/CSQM2

.....  
Engagement quality reviews

## Effective for periods beginning on or after December 15, 2023

### ISA 600/CAS 600

.....  
Revised special considerations – Audits of group financial statements

For more information on newly effective and upcoming changes to auditing standards - see Current Developments



# Appendix 6: Audit and assurance insights

Our latest thinking on the issues that matter most to Audit Committees, Board of Directors and management.

## KPMG Audit & Assurance Insights

Curated research and insights for audit committees and boards.

## Board Leadership Centre

Leading insights to help board members maximize boardroom opportunities

## Current Developments

Series of quarterly publications for Canadian businesses including Spotlight on IFRS, Canadian Securities & Auditing Matters and US Outlook reports.

## Audit Committee Guide – Canadian Edition

A practical guide providing insight into current challenges and leading practices shaping audit committee effectiveness in Canada.

## Accelerate 2024

The key issues driving the audit committee agenda in 2024.

## Momentum

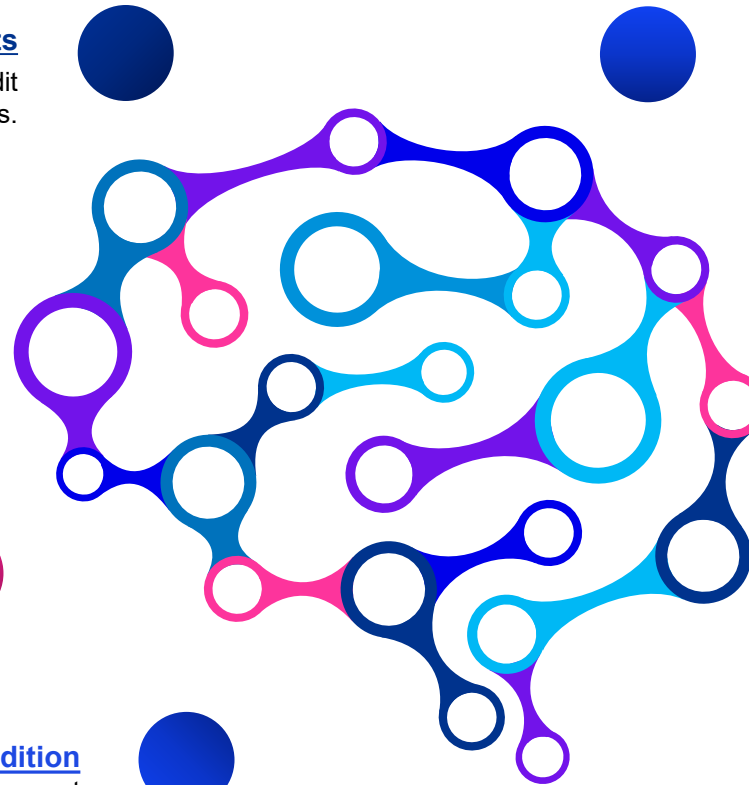
A quarterly newsletter with the latest thought-leadership from KPMG's subject matter leaders across Canada and valuable audit resources for clients.

## KPMG Climate Change Financial Reporting Resource Centre

Our climate change resource center provides insights to help you identify the potential financial statement impacts to your business.

## IFRS Breaking News

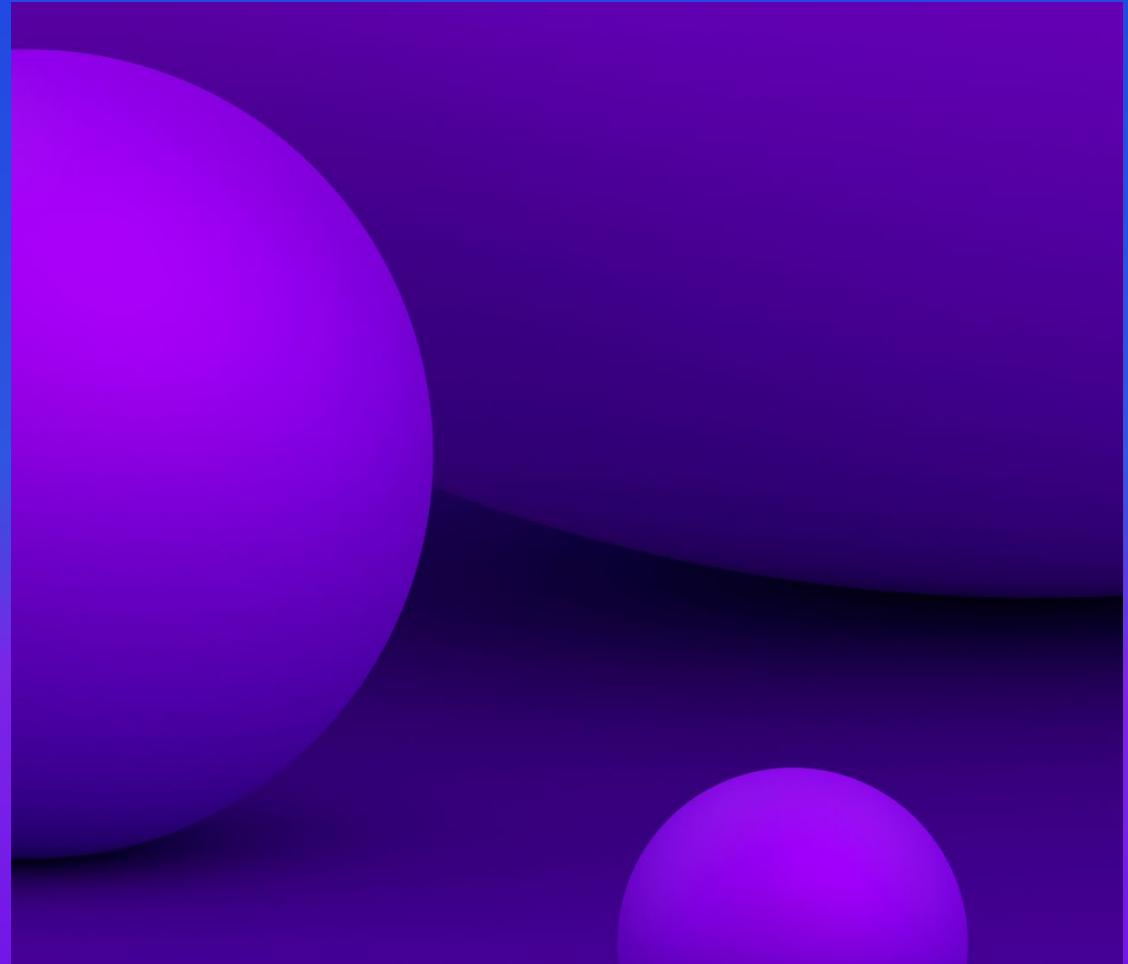
A monthly Canadian newsletter that provides the latest insights on international financial reporting standards and IASB activities.





[kpmg.ca](https://kpmg.ca)

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## INTERNAL CONTROLS/RISK MANAGEMENT

### Quarterly Reporting of Remittances October 1, 2023 – Dec. 31, 2023

Community Care Northumberland's compliance with the financial and reporting obligations as set out by the following Government Ministries is as follows:

**Canada Customs & Revenue Agency:** All employee payroll deductions and employer contributions including Income Tax, Canada Pension Plan, Employer Health Tax and Employment Insurance premiums have been remitted.

**Workplace Safety & Insurance Board:** All Workplace Safety & Insurance Board premiums and assessments have been remitted in accordance with requirements.

**Ontario Ministry of Finance:** There were no Retail Sales Taxes due to the Ministry for the period in accordance with requirements.

**Ontario Ministry of Health:** All required reporting to Ontario Health East and Ministry of Health and Long-Term Care have been remitted in accordance with requirements.

#### Completed by:

Adam Kolisnyk  
Adam Kolisnyk (Jan 29, 2024 10:45 EST)  
Adam Kolisnyk  
CFO  
Campbellford Memorial Hospital

Trish Baird  
Trish Baird (Jan 26, 2024 15:41 EST)  
Trish Baird  
Chief Executive Officer  
Community Care Northumberland



**KEY ASSUMPTIONS**

Base funding increase - 3% (CSS & PALC funding)  
Per Bed Funding increase - (decrease fundraising requirements by ?%)  
General Expense increase - 5%  
Salaries step increase - 3%  
Benefit Plan (Health, Dental, EAP etc) = 5.6% increase  
Food cost increase - 10%  
Vehicle gas & maintenance - increase 10%  
IT Costs & licensing - increase 10%  
Utilities costs - 5% (waiting for confirmation)  
Fundraising - decrease as a result of Foundation  
Donations - impact of foundation

**RISKS & OPPORTUNITIES**

Funding model changed with the addition of 10 beds  
Volunteer Recruitment challenges  
General community fatigue for fundraising/donations  
CMH New Hospital Announcement?  
Increased need of client subsidies due to inflation  
Investigation of pension plan for employees  
Access to available funding for strategic planning priorities (programs, IT infrastructure)  
Relationship between CCN & Foundation (expansion of Foundation membership)